## MANAGEMENT PHILOSOPHY

The City Auditor's management philosophy can be summarized in the following four elements:

### COMMITMENT - RESPONSIBILITY - ACCOUNTABILITY - RESULTS.

*Commitment*

For each audit assignment, the audit staff submits a written audit plan which includes a statement of the applicable audit standards, the audit program, time budget, and project milestones.  Upon approval by audit management, the plan constitutes the commitment of both audit staff and audit management.  Audit staff commits to accomplish the agreed-upon objectives; audit management commits to provide the resources the audit staff needs.

*Responsibility*

The audit staff are the authors of their audit programs, budgets, and project milestones.  The Office operating procedures are designed to be flexible and unconstricting.  These procedures only serve as guides to standardize the office format and to help the audit staff in formulating their own audit steps.  While the auditors need to meet governmental audit standards, they determine the means or the methods to meet those standards.

*Accountability*

A biweekly reporting system consisting of the Audit Program and Results (APR) and the Audit Budget (BUD) tracks the progress of the audit staff in meeting their intermediate and final targets.  The APR summarizes the work of the audit staff as they accomplish specific steps in their project.  The BUD compares the hours that the audit staff has budgeted for each audit objective with the actual hours spent.  If the budget report shows that actual hours exceed budgeted hours, the auditors explain the explain the difference in their biweekly report..

*Results*

To communicate the results of the audit, the audit staff prepares a written audit report. This report is to be prepared within the budgeted hours and in accordance with applicable auditing standards. If the audit assignment is terminated prior to completion, the audit staff prepares a memorandum summarizing the results of the work conducted and explaining why the audit was terminated.